

## HOUSE BILL No. 1223

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-5-43.

**Synopsis:** Sales tax exemption for road material recycling equipment. Provides that a sale of equipment designed to recycle road or highway material is exempt from the state sales tax.

**Effective:** July 1, 2008.

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**Friend, Austin, Pflum, Duncan**

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January 14, 2008, read first time and referred to Committee on Ways and Means.

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Introduced

Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-2.5-5-43 IS ADDED TO THE INDIANA CODE  
2       AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
3       1, 2008]: **Sec. 43. A retail transaction involving equipment designed**  
4       **to recycle road or highway material is exempt from the state gross**  
5       **retail tax.**

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